

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

SPECIAL CIVIL APPLICATION No 1251 of 2000

For Approval and Signature:

Hon'ble MR.JUSTICE M.S.SHAH

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1. Whether Reporters of Local Papers may be allowed : NO  
to see the judgements?
  2. To be referred to the Reporter or not? : NO
  3. Whether Their Lordships wish to see the fair copy : NO  
of the judgement?
  4. Whether this case involves a substantial question : NO  
of law as to the interpretation of the Constitution  
of India, 1950 of any Order made thereunder?
  5. Whether it is to be circulated to the Civil Judge? : NO

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SALIM HABIB EVRA

Versus

STATE OF GUJARAT  
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Appearance:

MR MK OZA for Petitioners  
MR HM BHAGAT for Respondent No. 1  
NOTICE SERVED BY DS for Respondent No. 2  
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CORAM : MR.JUSTICE M.S.SHAH

Date of decision: 04/09/2000

ORAL JUDGEMENT

Rule. Mr.Bhagat appears and waives service of  
rule on behalf of respondents.

2. The petitioners purchased the land with constructed shop thereon being Plot Nos. 4 and 5 admeasuring 660.Sq.ft. = 61.32 Sq.Mtrs in the village Pirojpora , Taluka Vadgam, Dist.Banaskantha for a consideration of Rs.1,20,000/- on 2.7.1998. The authorities under Bombay Stamp Act initiated proceedings calling upon the petitioners to pay deficit stamp duty on the ground that the consideration mentioned in the sale deed did not reflect the correct market value of the property in question. The authorities fixed the market value of the property at Rs.5,72,600/- and on that basis demanded deficit stamp duty with penalty of Rs.250/-on Rs.46,110/-. At the hearing of this petition, the learned counsel for the petitioners submitted that in view of the Govt.Resolution dated 27.10.1998 the authorities are not required to go into the question of correctness or otherwise of the value of the property if the land in question does not exceed 100 Sq.Mtrs in area.

3. Mr.Bhagat appearing for respondent authorities candidly agrees that the petitioners' case is factually correct and the property in question is less than 100 Sq.Mtrs and covered by the aforesaid Govt.resolution. In this view of the matter, the impugned orders dated 21.3.1999(at annexure "B" to the petition) and dated 13.12.1999 (at annexure "D" to the petition) passed by the Deputy Collector(Stamp Duty), Palanpur and the Chief Controlling Revenue Authority respectively are hereby quashed. Rule is made absolute accordingly. There shall be no order as to costs.

4.9.2000 (M.S.SHAH,J)